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*By T. Paine*

THE  
CASE  
OF THE  
OFFICERS  
OF  
EXCISE;  
With REMARKS on the  
QUALIFICATIONS  
OF  
OFFICERS;  
AND ON THE  
Numerous EVILS arising to the  
REVENUE,  
From the INSUFFICIENCY of the  
PRESENT SALARY.

Humbly addressed to the  
HON. and RIGHT HON. the MEMBERS  
OF  
BOTH HOUSES of PARLIAMENT.

THE  
CASS  
OFFICE  
EXCISE  
QUANTITIES  
OFFICE  
AND OF THE  
THURSDAY  
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## T H E INTRODUCTION.

**A**S a Design among the Excise Officers throughout the Kingdom is on Foot, for an humble Application to Parliament next Session, to have the State of their Salaries taken into Consideration; it has been judged not only expedient, but highly necessary to present a State of their Case, previous to the Presentation of their Petition.

There are some Cases so singularly reasonable, that the more they are considered, the more Weight they obtain. It is a strong Evidence both of Simplicity, and honest Confidence, when Petitioners in any Case, ground their Hopes of Relief, on having their Case fully and perfectly known and understood.

Simple as this Subject may appear at first, it is a Matter; in my humble Opinion, not unworthy a Parliamentary Attention. 'Tis a Subject interwoven with a Variety of Reasons from different Causes. New Matter will arise on every Thought. *If the Poverty of the Officers of Excise; if the Temptations arising from their Poverty; if the Qualifications of Persons to be admitted into the Employment; if the Security of*

*the Revenue itself*, are Matters of any Weight, then I am conscious that my voluntary Services in this Business, will produce some good Effect or other, either to the better Security of the Revenue, the Relief of the Officers, or both.

# INTRODUCTION

A Dissertation upon the Nature of the Office of a Justice of the Peace, and the Manner of his Election, and the Qualifications necessary for the Discharge of his Duty, in the County of Middlesex, by J. H. H. Esq. of the Middle Temple, Barrister at Law.

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Author of the following Dissertation, is a Gentleman of the County of Middlesex, who has been several Years a Justice of the Peace for that County, and has had the Honour to be chosen a Member of the House of Commons, and has been several Years a Member of the Council of the County of Middlesex.



I have spoken more particularly of the Out-Ride, as it is by far the most numerous, being in proportion to the Foot-Walk as eight is to Two throughout the Kingdom. Yet in the latter the same Misfortune exists.

The Channel of them only is altered. The expense of the Out-Ride is not the same as that of the Foot-Walk, and the expense of the Out-Ride is not the same as that of the Foot-Walk.

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S T A T E,

Of the S A L A R Y

Of the Officers of EXCISE.

**W**HEN a Year's Salary is mentioned in the Gross, it acquires a Degree of Consequence from its Sound, which it would not have if separated into daily Payments, and if the Charges attending the receiving, and other unavoidable Expences were considered with it. Fifty Pounds a Year, and One Shilling and Ninepence Farthing a Day, carry as different Degrees of Significancy with them, as My Lord's Steward, and the Steward's Labourer; and yet an Out-Ride Officer in the Excise, under the Name of Fifty Pounds a Year receives for himself no more than One Shilling and Ninepence Farthing a Day.

After Tax, Charity, and sitting Expences are deducted, there remains very little more than Forty-six Pounds; and the Expences of Horse-keeping in many Places cannot be brought under Fourteen Pounds a Year, besides the Purchase at first, and the Hazard of Life, which reduces it to Thirty-two Pounds *per Annum*, or One Shilling and Ninepence Farthing *per Day*.

I have spoken more particularly of the Out-Rides, as they are by far the most numerous, being in Proportion to the Foot-Walks as Eight is to Five throughout the Kingdom. Yet in the latter the same Misfortunes exist, the Channel of them only is altered. The excessive dearth of House-rent, the great Burthen of Rates and Taxes, and the excessive Price of all the Necessaries of Life, in Cities and large Trading Towns, nearly counter-balance the Expences of Horse-keeping. Every Office has its Stages of Promotion, but the pecuniary Advantages arising from a Foot-Walk are so inconsiderable, and the Loss of disposing of Effects, or the Charges of removing them to any considerable Distance so great, that many Out-ride Officers with a Family remain as they are, from an Inability to bear the Loss, or support the Expence.

The Officers resident in the Cities of *London* and *Westminster*, are exempt from the particular Disadvantages of Removals. This seems to be the only Circumstance which they enjoy superior to their Country Brethren. In every other respect they lay under the same Hardships, and suffer the same Distresses.

There are no Perquisites or Advantages in the least, annexed to the Employment. A few Officers who are stationed along the Coast, may sometimes have the good Fortune to fall in with a Seizure of contraband Goods, and yet, that frequently at the Hazard of their Lives: But the inland Officers can have no such Opportunities. Besides, the surveying Duty in the Excise is so continual, that without Remissness from the real Business itself, there is no Time to seek after them. With the Officers of the Customs it is quite otherwise, their whole Time and Care is appropriated to that Service, and their Profits are in proportion to their Vigilance.

If the Increase of Money in the Kingdom is one Cause of the high Price of Provisions, the Case of the Excise-Officers is peculiarly pitiable. No Increase comes to them — They are shut out from the general Blessing —

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They behold it like a Map of *Peru*——The Answer of *Abraham* to *Dives* is somewhat applicable to them, “*There is a great Gulf fix’d.*”

To the Wealthy and Humane, it is a Matter worthy of Concern, that their Affluence should become the Misfortune of others. Were the Money in the Kingdom to be increased double, the Salary would in Value be reduced one half. Every Step upwards, is a Step downwards with them. Not to be Partakers of the Increase would be a little hard, but to be Sufferers by it is exceedingly so. The Mechanic and the Labourer may in a great Measure ward off the Distress, by raising the Price of their Manufactures or their Work, but the Situation of the Officers, admit of no such Relief.

Another Consideration in their Behalf (and which is peculiar to the Excise) is, that as the Law of their Office removes them far from all their natural Friends and Relations, it consequently prevents those occasional Assistancess from them, which are serviceably felt in a Family, and which even the poorest, among the Poor enjoys. Most poor Mechanics, or even common Labourers, have some Relations or Friends, who, either out of Benevolence, or Pride, keep their Children from Nakedness, supply them occasionally with perhaps half a Hog, a Load of Wood, a Chaldron of Coals, or something or other which abates the Severity of their Distress, and yet those Men thus relieved will frequently earn, more than the daily Pay of an Excise Officer.

Perhaps an Officer will appear more reputable with the same Pay than a Mechanic or Labourer. The difference arises from Sentiment, not Circumstances. A something like reputable Pride makes all the Distinction, and the thinking Part of Mankind well knows, that none suffer so much as they who endeavour to conceal their Necessities.

The frequent Removals which unavoidably happen in the Excise, are attended with such an Expence, especially

where there is a Family, as few Officers are able to support. About two Years ago an Officer with a Family, under Orders for removing, and rather embarrassed Circumstances, made his Application to me, and from a Conviction of his Distress, I advanced a small Sum to enable him to proceed. He ingenuously declared, that without the Assistance of some Friend, he should be driven to do Injustice to his Creditors, and compelled to desert the Duty of his Office. He has since honestly paid me, and does as well as the Narrowness of such Circumstances can admit of.

There is one general allowed Truth, which will always operate in their Favour, which is, that no Set of Men under his Majesty, earn their Salary with any Comparison of Labour and Fatigue with that of the Officers of Excise. The Station may rather be called a Seat of constant Work, than either a Place, or an Employment. Even in the different Departments of the general Revenue they are unequalled in the Burthen of Business; a Riding-Officer's Place in the Customs, whose Salary is 60*l.* a Year, is *Ease* to theirs; and the Work in the Window-Light Duty, compared with the Excise, is *Lightness itself*, yet their Salary is subject to no Tax, they receive Forty-nine Pounds Twelve Shillings and Sixpence, without Deduction.

The Inconveniencies which affect an Excise Officer are almost endless; even the Land Tax Assessment upon their Salaries, which though the Government pays, falls often with Hardship upon them. The Place of their Residence, on account of the Land Tax, has in many Instances created frequent Contentions between Parishes, in which the Officer, though the innocent and unconcerned Cause of the Quarrel, has been the greater Sufferer.

To point out particularly the Impossibility of an Excise Officer supporting himself and Family, with any proper Degree of Credit and Reputation, on so scanty a Pittance, is altogether unnecessary. The Times, the Voice of ge-  
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neral Want, is Proof itself. Where Facts are sufficient, Arguments are useless; and the Hints which I have produced are such as affect the Officers of Excise *differently* to any other Set of Men. A single Man may barely live; but as it is not the Design of the Legislature, or the Honourable Board of Excise, to impose a State of Celibacy on them, the Condition of much the greater Part is truly wretched and pitiable.

Perhaps it may be said, Why do the Excise Officers complain; they are not pressed into the Service, and may relinquish it when they please; if they can mend themselves, why don't they? Alas! what a Mockery of Pity would it be; to give such an Answer to an honest, faithful old Officer in the Excise, who had spent the Prime of his Life in the Service, and was become unfit for any Thing else. The Time limited for an Admission into an Excise Employment, is between twenty-one and thirty Years of Age—the very Flower of Life. Every other Hope and Consideration is then given up, and the Chance of establishing themselves in any other Business, becomes in a few Years not only lost to them, but they become lost to it.

“ There is a Tide in the Affairs of Men, which if  
“ embraced, leads on to Fortune—*That neglected*, all  
“ beyond is Misery or Want.”

When we consider how few in the Excise arrive at any comfortable Eminence, and the Date of Life when such Promotions only can happen, the great Hazard there is of ill, rather than good Fortune in the Attempt, and that all the Years antecedent to that is a State of mere Existence, wherein they are shut out from the common Chance of Success in any other Way; a Reply like that can be only a Derision of their Wants. 'Tis almost impossible after any long Continuance in the Excise, that they *can* live any other Way. Such as are of Trades, would have their Trade to learn over again; and People would have but little Opinion of their Abilities in any Calling, who had  
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been ten, fifteen, or twenty Years absent from it. Every Year's Experience gained in the Excise, is a Year's Experience lost in Trade; and by the Time they become wise Officers, they become foolish Workmen.

Were the Reasons for augmenting the Salary grounded only on the Charitableness of so doing, they would have great Weight with the Compassionate. But there are Auxiliaries of such a powerful Cast, that in the Opinion of Policy, they obtain the Rank of Originals. The first is truly the Case of the Officers, but this is rather the Case of the Revenue.

The Distresses in the Excise are so generally known, that Numbers of Gentlemen, and other Inhabitants in Places where Officers are resident, have generously and humanely recommended their Case to the Members of the Honourable House of Commons: And Numbers of Traders of Opulence and Reputation, well knowing that the Poverty of an Officer may subject him to the fraudulent Designs of some selfish Persons under his Survey, to the great Injury of the fair Trader, and Trade in general, have, from Principles both of Generosity and Justice, joined in the same Recommendation.

## THOUGHTS

# THOUGHTS

## *On the Corruption of Principles, and on the numerous Evils*

### *Arising to the Revenue from the too great Poverty of the Officers of Excise.*

**I**T has always been the Wisdom of Government to consider the Situation and Circumstances of Persons in Trust. Why are large Salaries given in many Instances, but to proportion it to the Trust, to set Men above Temptation, and to make it even literally worth their while to be honest. The Salaries of the Judges have been augmented, and their Places made independent even on the Crown itself, for the above wise Purposes.

Certainly there can be nothing unreasonable in supposing there is such an Instinct as Frailty among the Officers of Excise, in common with the rest of Mankind; and that the most effectual Method to keep Men honest, is to enable them to live so. The Tenderneſs of Conscience is too often overmatched by the Sharpneſs of Want; and Principle, like Chastity, yields with just Reluctance

Reluctance enough to excuse itself. There is a powerful Rhetorick in Necessity, which exceeds even a *Dunning*, or a *Wedderburne*. No Argument can satisfy the Feelings of Hunger, or abate the Edge of Appetite. Nothing tends to a greater Corruption of Manners and Principles, than a too great Distress of Circumstances; and the Corruption is of that Kind, that it spreads a Plaister for itself: Like a Viper, it carries a Cure, though a false one, for its own Poison. *Agur*, without any Alternative, has made Dishonesty the immediate Consequence of Poverty, "Lest I be poor and steal." A very little Degree of that dangerous Kind of Philosophy, which is the almost certain Effect of involuntary Poverty, will teach Men to believe, that to starve is more criminal than to steal, by as much as every Species of Self-Murder exceeds every other Crime; that true Honesty is sentimental, and the Practice of it dependent upon Circumstances. If the Gay find it difficult to resist the Allurements of Pleasure; the Great the Temptations of Ambition; or the Miser the Acquisition of Wealth; how much stronger are the Provocations of Want and Poverty. The Excitements to Pleasure, Grandeur, or Riches, are mere "Shadows of a Shade," compared to the irresistible Necessities of Nature. Not to be led into Temptation, is the Prayer of Divinity itself; and to guard against, or rather to prevent such insinuating Situations, is one of the greatest Heights of Human Prudence: In private Life it is partly religious; and in a Revenue Sense, it is truly political.

The Rich, in Ease and Affluence, may think I have drawn an unnatural Portrait; but could they descend to the cold Regions of Want, the Circle of Polar Poverty, they would find their Opinions changing with the Climate. There are Habits of Thinking peculiar to different Conditions, and to find them out is truly to study Mankind.

That the Situation of an Excise Officer is of this dangerous Kind, must be allowed by every one who will consider

sider the Trust unavoidably reposed in him, and compare the Narrowness of his Circumstances with the Hardship of the Times. If the Salary was judged competent an Hundred Years ago, it cannot be so now. Should it be advanced, that if the present Set of Officers are dissatisfied with the Salary, that enow may be procured not only for the present Salary, but for less; the Answer is extremely easy. The Question needs only be put; it destroys itself. Were Two or Three Thousand Men to offer to execute the Office without any Salary, would the Government accept them? No. Were the same Number to offer the same Service for a Salary less than can possibly support them, would the Government accept them? Certainly No; for while Nature, in spite of Law or Religion, makes it a ruling Principle not to starve, the Event would be this; that as they could not live on the Salary, they would discretionarily live out of the Duty. Quære, whether Poverty has not too great an Influence now? Were the Employment a Place of direct Labour, and not of Trust, then Frugality in the Salary would be sound Policy: But when it is considered that the greatest single Branch of the Revenue, a Duty amounting to near Five Millions Sterling, is annually charged by a Set of Men, most of whom are wanting even the common Necessaries of Life, the Thought must to every Friend to Honesty, to every Person concerned in the Management of the Public Money, be strong and striking. Poor and in Power, are powerful Temptations; I call it Power, because they have it in their Power to defraud. The Trust unavoidably reposed in an Excise Officer is so great, that it would be an Act of Wisdom, and perhaps of Interest, to secure him from the Temptations of downright Poverty. To relieve their Wants would be Charity, but to secure the Revenue by so doing would be Prudence. Scarce a Week passes at the Office but some Detections are made of fraudulent and collusive Proceedings. The Poverty of the Offi-



ers is the fairest Bait for a designing Trader that can possibly be; such introduce themselves to the Officer under the common Plea of the Insufficiency of the Salary. Every considerate Mind must allow, that Poverty and Opportunity corrupt many an honest Man. I am not at all surpris'd that so many opulent and reputable Traders have recommended the Case of the Officers to the good Favour of their Representatives. They are sensible of the pinching Circumstances of the Officers, and of the Injury to Trade in general from the Advantages which are taken of them. The Welfare of the fair Trader and the Security of the Revenue are so inseparably one, that their Interests or Injuries are alike. It is the Opinion of such whose Situation give them a perfect Knowledge in the Matter, that the Revenue suffers more by the Corruption of a few Officers in a County, than would make a handsome Addition to the Salary of the whole Number in the same Place.

I very lately knew an Instance where it is evident, on Comparison of the Duty charged since, that the Revenue suffered by one Trader (and he not a very considerable one) upwards of One Hundred and Sixty Pounds *per Annum* for several Years; and yet the Benefit to the Officer was a mere Trifle, in Consideration of the Trader's. Without Doubt the Officer would have thought himself much happier to have received the same Addition another Way. The Bread of Deceit is a Bread of Bitterness; but alas! how few in Times of Want and Hardship are capable of thinking so: Objects appear under new Colours, and in Shapes not naturally their own; Hunger sucks in the Deception, and Necessity reconciles it to Conscience.

The Commissioners of Excise strongly enjoin that no Officer accept any Treat, Gratuity, or, in short, lay himself under any kind of Obligation to the Traders under their Survey: The Wisdom of such an Injunction is evident,



evident; but the Practice of it, to a Person surrounded with Children and Poverty, is scarcely possible; and such Obligations, wherever they exist, must operate, directly, or indirectly, to the Injury of the Revenue. Favours will naturally beget their Likenesses, especially where the Return is not at our own Expence.

I have heard it remarked by a Gentleman whose Knowledge in Excise Business is indisputable, that there are Numbers of Officers who are even afraid to look into an unentered Room, lest they should give Offence. Poverty and Obligation tie up the Hands of Office, and give a prejudicial Bias to the Mind.

There is another kind of Evil, which, though it may never amount to what may be deemed Criminality in Law, yet it may amount to what is much worse in Effect, and that is, *a constant and perpetual Leakage in the Revenue*: A Sort of Gratitude in the Dark, a distant Requital for such Civilities as only the lowest Poverty would accept, and which are a Thousand *per Cent.* above the Value of the Civility received. Yet here is no immediate Collusion; the Trader and Officer are both safe, the Design, if discovered, passes for Error.

These, with numberless other Evils, have all their Origin in the Poverty of the Officers. Poverty, in Defiance of Principle, begets a Degree of Meanness that will stoop to almost any Thing. A thousand Refinements of Argument may be brought to prove, that the Practice of Honesty will be still the same, in the most trying and necessitous Circumstances. He who never was an hunger'd may argue finely on the Subjection of his Appetite; and he who never was distressed, may harangue as beautifully on the Power of Principle. But Poverty, like Grief, has an incurable Deafness, which never hears; the Oration loses all its Edge; and "*To be, or not to be*, becomes the only Question.

There is a striking Difference between Dishonesty arising from Want of Food, and Want of Principle. The first is worthy of Compassion, the other of Punishment. Nature never produced a Man who would starve in a well stored Larder, because the Provisions were not his own: But he who robs it from Luxury of Appetite deserves a Gibbet.

There is another Evil which the Poverty of the Salary produces, and which nothing but an Augmentation of it can remove; and that is, Negligence and Indifference. These may not appear of such dark Complexion as Fraud, and Collusion, but their Injuries to the Revenue are the same. It is impossible that any Office or Business can be regarded as it ought, where this ruinous Disposition exists. It requires no sort of Argument to prove that the Value set upon any Place or Employment will be in Proportion to the Value of it; and that Diligence or Negligence will arise from the same Cause. The continual Number of Relinquishments and Discharges always happening in the Excise, are evident Proofs of it.

Persons first coming into the Excise form very different Notions of it, to what they have afterwards. The gay Ideas of Promotion soon expire. The Continuance of Work, the Strictness of the Duty, and the Poverty of the Salary, soon beget Negligence and Indifference: The Course continues for a while, the Revenue suffers, and the Officer is discharged: The Vacancy is soon filled up, new ones arise to produce the same Mischief, and share the same Fate.

What adds still more to the Weight of this Grievance is, that this destructive Disposition reigns most among such as are otherwise the most proper and qualified for the Employment; such as are neither fit for the Excise, or any Thing else, are glad to hold in by any Means: But the Revenue lies at as much Hazard from their Want of Judgment, as from the other's Want of Diligence.

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In private Life no Man would trust the Execution of any important Concern, to a Servant who was careless whether he did it or not, and the same Rule must hold good in a Revenue Sense. The Commissioners may continue discharging every Day, and the Example will have no Weight while the Salary is an Object so inconsiderable, and this Disposition has such a general Existence. Should it be advanced, that if Men will be careless of such Bread as is in their Possession, they will still be the same were it better; I answer, that as the Disposition I am speaking of, is not the Effect of natural Idleness, but of Dissatisfaction in point of Profit, they would *not* continue the same. A good Servant will be careful of a good Place, though very indifferent about a bad one. Besides, this Spirit of Indifference, should it procure a Discharge, is no ways affecting to their Circumstances. The easy Transition of a qualified Officer to a 'Compting-House, or at least a School-Master, at any Time, as it naturally supports and backs his Indifference about the Excise, so it takes off all Punishment from the Order whenever it happens.

I have known Numbers discharged from the Excise, who would have been a Credit to their Patrons and the Employment, could they have found it worth their while to have attended to it. No Man enters into the Excise with any higher Expectations than a competent Maintenance; but not to find even that, can produce nothing but *Corruption, Collusion, and Neglect*.

## REMARKS

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# R E M A R K S

## O N T H E

### Q U A L I F I C A T I O N S O F O F F I C E R S .

**I**N Employments where direct Labour only is wanting, and Trust quite out of the Question, the Service is merely animal or mechanical.—In cutting a River, or forming a Road, as there is no Possibility of Fraud, the Merit of Honesty is but of little Weight. Health, Strength, and Hardiness, are the Labourers Virtues. But where Property depends on the Trust, and lies at the Discretion of the Servant, the Judgment of the Master takes a different Channel, both in the Choice and the Wages. The Honest and the Dissolute have here no Comparison of Merit. A known Thief may be trusted to gather Stones: But a Steward ought to be Proof against the Temptations of uncounted Gold.

The Excise is so far from being of the Nature of the first, that it is all, and more, than can commonly be put together in the last: 'Tis a Place of *Poverty, of Trust, of Opportunity, and Temptation*. A Compound of Discords, where the more they harmonize, the more they offend. Ruin and Reconcilement are produced at once.

To be properly qualified for the Employment, it is not only necessary that the Person should be honest, but that he  
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be sober, diligent, and skilful: Sober, that he may be always capable of Business; diligent, that he may be always in his Business; and skilful, that he may be able to prevent or detect Frauds against the Revenue. The Want of any of these Qualifications is a Capital Offence in the Excise. A Complaint of Drunkenness, Negligence, or Ignorance, is certain Death by the Laws of the Board. It cannot then be all Sorts of Persons who are proper for the Office. The very Notion of procuring a sufficient Number for even less than the present Salary, is so destitute of every Degree of sound Reason, that it needs no Reply. The Employment, from the Insufficiency of the Salary, is *already* become so inconsiderable in the general Opinion, that Persons of any Capacity or Reputation will keep out of it; for where is the Mechanic, or even the Labourer, who cannot earn at least 1 s. 9 d. Farthing *per* Day? It certainly cannot be proper to take the Dregs of every Calling, and to make the Excise the common Receptacle for the Indigent, the Ignorant, and the Calamitous.

A truly worthy Commissioner lately dead, made a public Offer a few Years ago, of putting any of his Neighbours Sons into the Excise; but though the Offer amounted almost to an Invitation, one only, whom seven Years Apprenticeship could not make a Taylor, accepted it; who, after a Twelvemonth's Instruction, was ordered off, but in a few Days finding the Employment beyond his Abilities, he prudently deserted it, and returned Home, where he now remains in the Character of an Husbandman.

There are very few Instances of Rejection even of Persons who can scarce write their own Names legible; for as there is neither Law to compel, nor Encouragement to incite, no other can be had than such as offer, and none will offer who can see any other Prospect of Living. Every one knows that the Excise is a Place of Labour,  
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not of Ease; of Hazard, not of Certainty; and that downright Poverty finishes the Character.

It must strike every considerate Mind to hear a Man with a large Family faithful enough to declare, that he cannot support himself on the Salary with that honest Independance he could wish. There is a great Degree of affecting Honesty in an ingenuous Confession. Eloquence may strike the Ear, but the Language of Poverty strikes the Heart; the first may charm like Music, but the second alarms like a Knell.

Of late Years there has been such an Admission of improper and ill qualified Persons into the Excise, that the Office is not only become contemptible, but the Revenue insecure. Collectors, whose long Services and Qualifications have advanced them to that Station, are disgraced by the Wretchedness of new Supers continually. Certainly some Regard ought to be had to Decency, as well as Merit.

These are some of the capital Evils which arise from the wretched Poverty of the Salary. Evils they certainly are; for what can be more destructive in a Revenue Office, than CORRUPTION, COLLUSION, NEGLECT, and **ILL QUALIFICATIONS**.

Should it be questioned whether an Augmentation of Salary would remove them, I answer, there is scarce a Doubt to be made of it. Human Wisdom may possibly be deceived in its wisest Designs; but here, every Thought and Circumstance establish the Hope. They are Evils of such a ruinous Tendency, that they must, by some Means or other, be removed. Rigour and Severity have been tried in vain; for Punishment loses all its Force where Men expect and disregard it.

Of late Years the Board of Excise has shewn an extraordinary Tendernefs in such Instances as might otherwise have affected the Circumstances of their Officers. Their Compassion have greatly tended to lessen the Distresses

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of the Employment: But as it cannot amount to a total Removal of them, the Officers of Excise throughout the Kingdom have (as the Voice of one Man) prepared Petitions to be laid before the Hon. House of Commons on the ensuing Parliament.

An Augmentation of Salary sufficient to enable them to live honestly and competently, would produce more good Effect than all the Laws of the Land can enforce. The Generality of such Frauds as the Officers have been detected in, have appeared of a Nature as remote from inherent Dishonesty, as a temporary Illness is from an incurable Disease. Surrounded with *Want, Children, and Despair*, what can the *Husband* or the *Father* do.—No Laws compel like Nature—No Connections bind like Blood.

With an Addition of Salary, the Excise would wear a new Aspect, and recover its former Constitution. Languor and Neglect would give Place to Care and Chearfulness. Men of Reputation and Abilities would seek after it, and finding a comfortable Maintenance, would stick to it. The unworthy and the incapable would be rejected; the Power of Superiors be re-established; and Laws and Instructions receive new Force. The Officers would be secured from the Temptations of Poverty, and the Revenue from the Evils of it; the Cure would be as extensive as the Complaint; and new Health out-root the present CORRUPTIONS.

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